

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

IN RE: §
BELLAIRES GENERAL HOSPITAL, L.P. § CASE NO. 05-30089-H1-7
§
§
§
DEBTOR § CHAPTER 7

Doc. # 239

ORDER AUTHORIZING EMPLOYMENT OF ACCOUNTANT

Upon consideration of the Application of Ben B. Floyd, Trustee of the estate of the above-named Debtor, praying for authority to employ and appoint the accounting firm of Smith & Henault, P.C. ("Smith & Henault") and to designate James P. Smith to act as lead accountant to represent the Trustee as Trustee (the "Application"), and it appearing from the Application and the Affidavit of James P. Smith that the persons employed by Smith & Henault and the accounting firm of Smith & Henault represent no interest adverse to the Trustee, the above-named Debtor, or its estate, in the matters on which it is to be engaged, that its employment is necessary and would be in the best interest of the estate, and sufficient cause appears for such employment: it is therefore

ORDERED that Ben B. Floyd, Trustee of the above-named estate, be and is hereby authorized to employ the accounting firm of Smith & Henault, P.C., with James P. Smith to act as lead accountant, to represent him as Trustee in this case effective May 13, 2005 to perform the following professional services:

- a) to prepare any necessary federal income, payroll, sales, franchise and excise tax returns and reports of the bankruptcy estate;

- b) to provide evaluations and advice to Trustee on tax matters which may arise, including the evaluation of the tax effects of the sale and/or foreclosure of assets of the estate;
- c) to analyze the Debtor's books and records and financial transactions regarding possible fraudulent, post-petition and/or preferential transfers to which the estate may be entitled to a recovery;
- d) to analyze the books and records and financial transactions of entities and individuals to which the Debtor is related, may be related or may have been related at some prior date to determine the value of any assets and the existence of possible fraudulent transfers to which the estate may be entitled to a recovery;
- e) to locate, obtain, inventory and preserve the accounting, business and computer records of the Debtor for use in performing the tasks assigned to Applicant and in Trustee's administration of the estate;
- f) to assist the Trustee and counsel for the estate in other accounting matters as directed;
- g) to assist Trustee as an accountant and/or expert witness in litigation of the estate, assist in examinations and discovery under Federal Rule of Bankruptcy Procedure 2004 and the Federal Rules of Civil Procedure and to prepare any required expert reports related to litigation matters.

It is further,

ORDERED that Smith & Henault shall not be compensated by the bankruptcy estate for performing duties required to be performed by the Trustee. It is further,

ORDERED that Smith & Henault will be compensated only after proper application and notice in such amounts as may be allowed by the Court.

Dated June 25, 2005

Wesley W. Steen